

DEPARTMENT OF STATE REVENUE

LETTER OF FINDINGS NUMBER: 02-0486P

**Withholding Tax
For July 2002**

NOTICE: Under IC 4-22-7-7, this document is required to be published in the Indiana Register and is effective on its date of publication. It shall remain in effect until the date it is superseded or deleted by the publication of a new document in the Indiana Register. The publication of this document will provide the general public with information about the Department's official position concerning a specific issue.

ISSUE(S)

I. **Tax Administration** – Penalty

Authority: IC 6-8.1-10-2.1(d); 45 IAC 15-11-2

Taxpayer protests the penalty assessed.

STATEMENT OF FACTS

Taxpayer paid its July 2002 withholding taxes late and was assessed a late payment penalty.

Taxpayer, in a letter dated September 20, 2002 requests that the department waive the late payment penalty due to an oversight which was not intentional and it has always made its payment on time.

I. **Tax Administration** – Penalty

DISCUSSION

Taxpayer was assessed a ten percent (10%) penalty because it paid its tax after the due date of the return for July 2002.

Taxpayer, in a letter dated September 20, 2002 protests the penalty assessed and states it did not make the late payment intentionally but was due to an oversight. It requests a penalty waiver due to its past history of paying its taxes promptly and accurately.

Taxpayer has not provided reasonable cause to allow a penalty waiver. An oversight is not reasonable cause.

FINDING

Taxpayer's protest is denied.